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IN THE UNITED STATES DISTRICT COURT FOR THE

SOUTHERN DISTRICT OF CALIFORNIA

LEEDS LP, Plaintiff, v. UNITED STATES OF AMERICA, Defendant.	Civil No. 08-cv-0100-BTM-BLM NOTICE OF RELATED CASE

Pursuant to Local Civil Rule 40.1(e), the United States files this Notice, identifying Fourth Investment LP v. United States, Case No. 08-cv-0110-IEG-RBB (S.D. Cal.), as a potentially related case. Fourth Investment LP has been assigned to Chief Judge Irma E. Gonzalez. Although brought by two different plaintiffs, the pleadings in these two cases are substantially similar as the allegations concern nominee federal tax liens filed against two separate parcels of real property held by the plaintiffs as nominees of the same taxpayers. As the two cases will share common legal issues regarding nominee liens and jurisdictional issues regarding the wrongful levy claim and some overlapping factual issues, both cases should be assigned to a single district judge.

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DATED this 20th day of March, 2008.

Respectfully submitted,

KAREN P. HEWITT
United States Attorney

TOM STAHL
Assistant United States Attorney

/s/ Justin S. Kim
JUSTIN S. KIM
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Attorneys for the United States

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 20th day of March, 2008, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following: William P. Shannahan, wpshan@sbcglobal.net; and I hereby certify that I have mailed by U.S. Postal Service the foregoing to the following non CM/ECF participants: none.

/s/ Justin S. Kim
JUSTIN S. KIM
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